



Special Event Bingo Information Guide

This guide has been developed to provide a basic overview of the laws and regulations which govern Special Event Bingo in Nebraska. This guide should not be used as a substitute for the Nebraska Bingo Act and the administrative regulations adopted to supplement the act. Important rules of play for conducting Special Event Bingo are contained in the Act and administrative regulations, and should be thoroughly reviewed by any qualifying nonprofit organization wishing to conduct a Special Event Bingo.

Nebraska law permits qualifying nonprofit organizations to conduct small stakes bingo games, up to two times per calendar year, which are exempt from the licensing, reporting and bingo tax requirements which apply to licensed, ongoing bingo games. A qualifying nonprofit organization may conduct Special Event Bingo upon applying for and receiving a Special Event Bingo permit from the Charitable Gaming Division of the Nebraska Department of Revenue. Prior to conducting a Special Event Bingo the organization must have **physical possession of the permit** issued by the Division.

Eligibility. To be eligible for a Special Event Bingo permit, an organization **must be a nonprofit organization** or a nonprofit corporation which holds a certificate of exemption under section 501 of the Internal Revenue Code, **or** be an organization whose major activities in this state are conducted for charitable or community betterment purposes. In addition, the organization must have been **in existence in Nebraska for at least five years** prior to submitting the application. An organization which holds a Class I or Class II bingo license in Nebraska is **not eligible** to obtain a Special Event Bingo permit.

Applying for a Special Event Bingo Permit. An organization must apply for a Special Event Bingo permit on the Nebraska Application for Special Event Bingo Permit, Form 50J. The permit fee is \$15. The application and fee must be submitted **at least 10 days prior to the desired starting date** of the Special Event Bingo. A separate application and \$15 fee is required for each Special Event Bingo permit. An organization may apply for two Special Event Bingo permits per calendar year not to exceed a total of 14 days in duration.

Conduct Restrictions.

- ✓ Bingo **cannot** be the primary function of the special event. This type of bingo game was authorized to be conducted more for social or recreational purposes, as opposed to being a major fundraising activity.
- ✓ Special Event Bingo must be **conducted within the county** in which the qualifying nonprofit organization has its principal office.
- ✓ Special Event Bingo **workers must be volunteers**; they cannot be paid any wage, commission or salary. In addition, all of the bingo workers must be **at least 18 years of age**.
- ✓ **Reusable hard bingo cards, shutter cards, or disposable paper bingo cards may be used** to conduct Special Event Bingo. Disposable paper bingo cards must be purchased from a licensed distributor. (Please contact the Charitable Gaming Division for information regarding licensed distributors.) In addition, the amount which a player can be charged cannot exceed **25 cents per bingo card**. Bingo card means one single bingo face.
- ✓ **Prizes** can be in cash or merchandise; however, no single prize offered or awarded can exceed **\$25** in value.

Player Age Restrictions. Individuals under 18 years of age are permitted to **play** Special Event Bingo **provided** no alcoholic beverages are served, sold, or consumed in the immediate vicinity of the Special Event Bingo game.

Use of Profits. The gross receipts from the conduct of a Special Event Bingo must be used solely for the awarding of prizes and expenses associated with the Special Event Bingo. Any remaining **receipts must be used solely for a lawful purpose as defined in the Nebraska Bingo Act**.

For More Information

If you have any questions regarding Special Event Bingo or wish to obtain an application form to apply for a permit, please contact the Charitable Gaming Division of the Nebraska Department of Revenue, 301 Centennial Mall South, P.O. Box 94855, Lincoln, NE 68509-4855, telephone (402) 471-5937 or toll free (877) 564-1315. Visit our Web site at www.revenue.ne.gov/gaming.



Nebraska Application for Special Event Bingo Permit

- Incomplete applications will be returned
- Include \$15 permit fee

FORM
50J

PLEASE DO NOT WRITE IN THIS SPACE

1 Do you hold or have you previously held a Nebraska Identification Number?

☐ YES ☐ NO

If Yes, give number _____

2 Federal Employer Identification Number

3 County of Organization's Location in Nebraska

ORGANIZATION'S NAME AND LOCATION ADDRESS

ORGANIZATION'S NAME AND MAILING ADDRESS

Name

Name

Number and Street

Street or Other Address

City

State

Zip Code

City

State

Zip Code

4 Indicate the number of years your organization has been in existence in Nebraska:

5 Is your organization currently exempt under Section 501 of the Internal Revenue Code?

☐ YES ☐ NO If Yes, indicate subsection: 501(c) _____

If Yes, submit a copy of the exemption determination letter issued by the Internal Revenue Service, or a copy of the page of the Official Catholic Directory where your organization's name appears, or indicate the group exemption number assigned by the Internal Revenue Service. You need not answer lines 6 and 7.

If No, you must complete lines 6 and 7.

6 Provide a brief explanation of the purpose for which your organization was created. Attach Articles of Incorporation or Bylaws.

7 Provide examples of the types of activities conducted by your organization. Attach additional sheet if necessary.

8 Does your organization currently hold any charitable gaming licenses issued by the Nebraska Department of Revenue?

☐ YES ☐ NO

If Yes, indicate the types of licenses held:

☐ Bingo

☐ Pickle Card

☐ Lottery/Raffle

☐ Other, explain _____

9 Provide the name and a brief description of the special event at which you wish to conduct bingo:

10 Will anyone under 18 years of age be allowed to play bingo?

☐ YES ☐ NO

11 Indicate location of the special event bingo games:

Name

Address

City

State

Zip Code

County

12 Indicate the dates and times that bingo is to be conducted (aggregate maximum of 14 days):

Event Dates

Time First Number Called

Ending Time

Event Dates

Time First Number Called

Ending Time

To

To

To

To

13 Provide the name, address, and telephone number of the individual in charge of conducting the special event bingo games:

Name

Address

City

State

Zip Code

Telephone Number

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete. I will comply with all the provisions of the Nebraska Bingo Act pertaining to special event bingo, and the rules and regulations adopted under such Act.

sign
here

Signature of Officer of the Organization

Title

Date

()

Telephone Number Home

()

Telephone Number Work

Mail the original application and \$15 fee to:

NEBRASKA DEPARTMENT OF REVENUE, CHARITABLE GAMING DIVISION, P.O. BOX 94855, LINCOLN, NE 68509-4855

Please make a copy for your records



Printed on recycled paper

9-143-1994 Rev. 7-2005
Supersedes 9-143-1994 Rev. 7-2002

INSTRUCTIONS

WHO MUST FILE. Any qualifying nonprofit organization that wishes to obtain a permit to conduct bingo games only once or twice a year as part of a special event must file the Nebraska Application for Special Event Bingo Permit, Form 50J. The special event bingo permit allows a qualifying nonprofit organization the opportunity to conduct a small stakes bingo game up to two times per calendar year with no reporting requirements and no payment of bingo tax.

ELIGIBILITY CRITERIA. A qualifying nonprofit organization must hold a certificate of exemption under section 501 of the Internal Revenue Code or must be an organization whose major activities are conducted for charitable or community betterment purposes. The organization must have been in existence in Nebraska for at least five years prior to submitting the application. A qualifying nonprofit organization shall NOT mean or include any organization which holds a license pursuant to the Nebraska Bingo Act.

WHEN AND WHERE TO FILE. The application for a special event bingo permit and the \$15 fee must be submitted to the Nebraska Department of Revenue, Charitable Gaming Division, P.O. Box 94855, Lincoln, Nebraska 68509-4855, at least 10 days prior to the desired starting date of the special event bingo occasion. You must complete a separate application and submit a \$15 fee for each special event bingo.

Prior to conducting a special event bingo game, the organization must have physical possession of the permit issued by the Nebraska Department of Revenue. The permit must be clearly posted and visible to all participants at the special event bingo.

RESTRICTIONS. Special event bingo is subject to the following restrictions:

- A qualifying nonprofit organization can apply for two permits per calendar year not exceeding a total of 14 days in duration.
- Special event bingo must be conducted within the county in which the qualifying nonprofit organization has its principal office.
- Bingo cannot be the primary function of the special event.
- Reusable hard bingo cards, shutter cards, or disposable paper bingo cards may be used. Disposable paper bingo cards must be purchased from a licensed distributor.

- No bingo card used at a special event bingo may be sold, rented, or leased for more than 25 cents per card.
- No single prize may be offered or awarded at a special event bingo which exceeds \$25 in value.
- A special event bingo must be conducted by individuals who are at least 18 years of age. Individuals under 18 years of age may be permitted to play special event bingo when no alcoholic beverages are served, sold, or consumed in the immediate vicinity of the special event bingo game.
- Special event bingo workers must be volunteers; they cannot be paid any wage, commission, or salary.
- The gross receipts from the conduct of a special event bingo must be used solely for the awarding of prizes and the payment of expenses associated with the special event bingo. The remaining receipts must be used solely for a lawful purpose as defined in the Nebraska Bingo Act.

SPECIFIC INSTRUCTIONS

LINE 4. An organization must be a Nebraska organization which has been in existence for at least five years in order to be eligible for the special event bingo permit. The Department may require documentation as evidence that the five-year existence requirement has been met.

LINE 5. Indicate whether the organization is exempt under section 501 of the Internal Revenue Code. If exempt, indicate the specific subsection of section 501 under which you are exempt. The exemption determination letter issued by the Internal Revenue Service should indicate this information. If an organization is exempt under a group ruling issued by the Internal Revenue Service, indicate the Group Exemption Number (GEN). Attach a copy of the exemption determination letter. If you are an agency or instrumentality, educational, charitable, or religious institution operated, supervised and controlled by the Roman Catholic Church, provide a copy of the page in the current Official Catholic Directory on which your organization appears.

LINE 8. An organization which holds a Class I or Class II bingo license issued by the Department may not obtain a special event bingo permit.

Any questions regarding the completion of this application should be addressed to the Nebraska Department of Revenue, Charitable Gaming Division, telephone (402) 471-5937 or toll free (877) 564-1315. Visit our Web site at **www.revenue.ne.gov/gaming**.